

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
M S D Shakamak Schools (2960)**

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Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,320,261	62.0%	\$4,813,700	61.2%	\$5,504,903	63.7%	\$6,295,278	65.2%
Student Instructional Support	\$534,134	6.2%	\$562,609	7.1%	\$592,273	6.9%	\$596,195	6.2%
Overhead and Operational	\$1,888,028	22.0%	\$1,752,263	22.3%	\$1,869,635	21.6%	\$2,000,012	20.7%
Nonoperational	\$838,055	9.8%	\$742,727	9.4%	\$670,951	7.8%	\$765,173	7.9%
Grand Total	\$8,580,477		\$7,871,299		\$8,637,762		\$9,656,657	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	68.2%	68.3%	70.6%	71.4%



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Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,634,320	\$2,048,650	\$2,191,406	\$2,357,203	44%	15%	8%
	11300 Regular Programs; High School	\$1,187,030	\$1,465,393	\$1,708,694	\$1,923,836	62%	31%	13%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$19,835	\$21,769	\$23,046		16%	6%
	11410 Vocational Education; Agriculture A	\$40,125	\$66,143	\$75,246	\$79,909	99%	21%	6%
	11450 Vocational Education; Consumer and Homemaking	\$37,957	\$63,588	\$70,242	\$74,347	96%	17%	6%
	11510 Vocational Education; Cooperative Education	\$41,077	\$56,871	\$64,455	\$68,542	67%	21%	6%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$40,214	\$27,283	\$27,140		-33%	-1%
	12210 Mental Disabilities; Mild Mental Disabilities	\$154,681	\$131,650	\$147,757	\$158,566	3%	20%	7%
	12510 Culturally Different; Communication Disorders	\$55,992	\$55,304	\$60,085	\$60,035	7%	9%	0%
	12520 Culturally Different; Compensatory	\$6,620	\$3,062	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$211,544	\$313,436	\$334,134	\$359,295	70%	15%	8%
	12710 Equal Opportunity At Risk	\$0	\$0	\$28,480	\$59,938			110%
	12810 Special Education Preschool	\$0	\$0	\$1,913	\$0			-100%
	12900 Other Special Programs	\$37,800	\$0	\$340	\$368	-99%		8%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$23,948	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$26,340	\$5,240	\$19,102	\$38,257	45%	> 500%	100%
	16100 Remediation Testing	\$2,401	\$0	\$0	\$5,993	150%		
	16200 Preventive Remediation	\$58,942	\$55,798	\$71,785	\$76,536	30%	37%	7%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	-\$115	\$0	\$0			
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$7,404	\$6,040	\$7,884	\$23,122	212%	283%	193%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$225,973	\$196,000	\$157,162	\$194,430	-14%	-1%	24%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$2,628	\$3,668	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,896	\$1,500	\$72,765	\$82,074	> 500%	> 500%	13%
	22130 Improvement of Instruction; Instructional Staff Training	\$75,147	\$59,507	\$225,195	\$418,629	457%	> 500%	86%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$319	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$96,016	\$125,007	\$141,169	\$150,870	57%	21%	7%
	22230 Library/Media Services; Audiovisual	\$11,228	\$5,184	\$3,949	\$4,566	-59%	-12%	16%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$49,581	\$56,814	\$60,511	\$66,550	34%	17%	10%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$6,679	\$2,000			-70%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tec	\$0	\$12,000	\$0	\$12,000		0%	
	22400 Academic Student Assessment	\$0	\$0	\$0	\$405			
	22900 Other Support Service, Instructional Staff	\$0	\$168	\$3,230	\$3,659		> 500%	13%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$36,642	\$22,743	\$3,669	\$23,964	-35%	5%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$204,354	\$0	\$0	\$0			
Student Academic Achievement Total		\$4,237,965	\$4,813,700	\$5,504,903	\$6,295,278	49%	31%	14%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$100,220	\$72,094	\$109,074	\$88,344	-12%	23%	-19%
	21240 Guidance Services; Information Services	\$1,833	\$1,766	\$7,379	\$1,449	-21%	-18%	-80%
	21290 Guidance Services; Other Guidance Services	\$0	\$14,969	\$11,052	\$786		-95%	-93%
	21340 Health Services; Nurse Services	\$30,877	\$33,178	\$37,853	\$39,590	28%	19%	5%
	21390 Health Services; Other Health Services	\$0	\$992	\$2,640	\$543		-45%	-79%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$2,245	\$99	\$227	\$0	-100%	-100%	-100%
	21910 Other Support Services, Students; Service Area Direction	\$622	\$0	\$0	\$0	-100%		
	21990 Other Support Services, Students; Other Student Services	\$3,124	\$53,179	\$0	\$0	-100%	-100%	
	24100 Office of The Principal	\$269,977	\$386,331	\$424,048	\$465,482	72%	20%	10%
Student Instructional Support Total		\$408,898	\$562,609	\$592,273	\$596,195	46%	6%	1%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$11,662	\$10,765	\$10,865	\$10,674	-8%	-1%	-2%
	23150 Board of Education; Legal Services	\$19,211	\$7,868	\$3,081	\$2,260	-88%	-71%	-27%
	23160 Board of Education; Promotion Expenses	\$2,103	\$877	\$661	\$21,347	> 500%	> 500%	> 500%
	23190 Board of Education; Other Governing Body Services	\$13,220	\$4,539	\$6,396	\$5,968	-55%	31%	-7%
	23210 Executive Administration; Office of The Superintendent	\$176,607	\$287,577	\$273,063	\$289,960	64%	1%	6%
	23230 Executive Administration; Staff Relations and Negotiations	\$24,044	\$11,710	\$1,606	\$3,587	-85%	-69%	123%

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	23290 Executive Administration; Other Executive Administration Services	\$3,737	\$2,984	\$817	\$566	-85%	-81%	-31%
	25120 Fiscal Services; Service Area Direction	\$4,307	-\$277	\$2,323	\$210	-95%		-91%
	25191 Other Fiscal Services; Refund of Revenue	\$16,119	\$177	\$0	\$750	-95%	323%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$150			
	25750 Personnel Services; Health Services	\$100	\$0	\$0	\$0	-100%		
	25850 Administrative Technology Services; Network Support	\$0	\$2,374	\$5,887	\$5,550		134%	-6%
	25990 Other Support Services, Central	\$9,122	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$569,184	\$606,863	\$639,184	\$657,363	15%	8%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,826	\$2,846	\$9,604	\$3,104	-19%	9%	-68%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$88,529	\$86,935	\$90,616	\$93,424	6%	7%	3%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$510	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$73,069	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$966	\$548	\$1,000	\$358	-63%	-35%	-64%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$602	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$105,467	\$37,772	\$15,784	\$11,386	-89%	-70%	-28%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$43,371	\$42,404	\$49,392		14%	16%
	27100 Student Transportation; Vehicle Operation	\$99,657	\$107,093	\$111,907	\$117,447	18%	10%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$73,561	\$85,938	\$93,201	\$116,269	58%	35%	25%
	27400 Student Transportation; Purchase of School Buses	\$57,703	\$0	\$84,034	\$81,419	41%		-3%
	27500 Student Transportation; Insurance on Buses	\$13,588	\$13,436	\$23,652	\$28,807	112%	114%	22%
	27700 Student Transportation; Contracted Transportation Services	\$92,964	\$117,753	\$115,260	\$101,417	9%	-14%	-12%
	27900 Student Transportation; Other Student Transportation Services	\$8,037	\$8,040	\$10,948	\$13,072	63%	63%	19%
	31100 Food Services Operations; Service Area Direction	\$22,148	\$29,846	\$29,951	\$30,977	40%	4%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$63,330	\$124,405	\$137,414	\$180,541	185%	45%	31%
	31400 Food Services Operations; Food Purchases	\$137,617	\$158,218	\$158,322	\$172,023	25%	9%	9%
	31900 Other Food Services	\$0	\$0	\$1,657	\$1,994			20%
Overhead and Operational Total		\$1,690,389	\$1,752,263	\$1,869,635	\$2,000,012	18%	14%	7%
Nonoperational								
	33200 Community Recreation	\$2,986	\$883	\$883	\$823	-72%	-7%	-7%
	33400 Athletic Coaches	\$29,573	\$49,223	\$44,928	\$47,049	59%	-4%	5%
	33990 Other Community Services; Other	\$4,497	\$717	\$2,902	\$2,534	-44%	253%	-13%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,850	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$5,211	\$13,480	\$7,203	\$8,925	71%	-34%	24%
	45100 Building Acquisition, Construction and Improvements	\$137,478	\$46,643	\$36,261	\$114,844	-16%	146%	217%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,024	\$14,170	\$19,909	\$1,575	54%	-89%	-92%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$28,740	\$14,520	\$21,182	\$17,265	-40%	19%	-18%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$120,101	\$8,129	\$3,801	\$7,218	-94%	-11%	90%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$6,663	\$20,775	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$60,000	\$70,000	\$70,000		17%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$355	\$7,732	\$9,310		> 500%	20%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$112,786	\$106,059	\$102,188		-9%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$10,000	\$11,158	\$0	\$0	-100%	-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appro	\$10,593	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$0	\$0	\$86,390			
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$22,775	\$16,085			-29%
	54200 Common School Fund; Principal	\$460,869	\$286,141	\$249,400	\$212,658	-54%	-26%	-15%
	54250 Common School Fund; Interest	\$0	\$103,746	\$77,915	\$68,307		-34%	-12%
	59100 Other Debt Services Obligations; Registrars Fee	\$5,290	\$0	\$0	\$0	-100%		
Nonoperational Total		\$827,874	\$742,727	\$670,951	\$765,173	-8%	3%	14%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$37,813	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$327,503	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$936,262	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$425	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$113,349	\$0	\$0	\$0			
Prorated By Fund Total		\$1,415,352	\$0	\$0	\$0			